

Exhibit AA

Printed for: Marvis.James

Dept: Credit

01/22/03 05:59 PM

From: Marvis.James@STC001
To: ROOK321@aol.com
Sent: 1/22/03 at 5:58pm
Subject: RE: Past Due Account

Michael,

In accordance with our phone conversation this afternoon please provide the following information by overnight mail to be received by Monday, Jan 27th.

- 1) A complete copy of the executed loan agreement with Colonial Bank for the \$475,000 line of credit
- 2) A written proposal for repayment of the debt owed to Steelcase (see attachment). This should include the amount of payment and a payment schedule providing the planned frequency of payment.
- 3) A current AR aging report
- 4) A year to date financial statement (balance sheet & income statement & statement of cash flows) for the period ending 12/31/2002
- 5) A month-to-date cash flow statement for the month of January showing sources of cash , e.g. both AR collections & bank line) and how cash was used.

Please mail to following address:

Steelcase Inc.
Attn: M. James (Ch-3w-06)
901 44th St., SE
Grand Rapids, MI 49508

Marvis James
Manager, Corporate Credit
(616) 247-2102 (phone)
(616) 698-3863 (fax)
MJJames@steelcase.com

<----- Forwarded letter follows----->
Date: 1/22/03 at 3:50pm
To: ROOK321@aol.com
From: Marvis.James@STC001
Subject: RE:(no subject)

Yes I am in the office...I have left several previous messages and another one early this afternoon on your voice mail...please call me this afternoon as it is extremely urgent that we discuss the status of your account.....

Marvis James
Manager, Corporate Credit
(616) 247-2102 (phone)
(616) 698-3863 (fax)
MJJames@steelcase.com

<----- Forwarded letter follows----->
Date: 1/22/03 at 2:49pm
To: MJAMES
From: ROOK321@aol.com
Subject: (no subject)

U N today?

Marvis James
Manager, Dealer Financial Accounts
(616) 247-2102
(616) 246-4989
MJJames@steelcase.com

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